The test for a proper restriction requirement, as outlined by the Examiner, is to demonstrate that the process, as claimed, can be used to make another materially different product or that the product, as claimed, can be made by a another materially process. An examination of the Examiner's arguments fails to reveals any suggestion that the process, as claimed, can be used to make another materially different product or that the product, as claimed, can be made by a another materially process because the Examiner's arguments focus solely on unpatentability, which is not a criteria in determining a restriction requirement.

Moreover, the Examiner asserts that the tape can be put on after dicing, not before dicing, as claimed, and thus, a materially different process can make the product. This is incorrect because when the wafer is diced, the wafer is no longer a wafer, but a plurality of dies. Therefore, since after dicing, there would be no wafer which to attach the tape, the Examiner's assertion of putting the tape on the wafer after dicing, as a materially different process, is technically unsupportable and without merit.

Therefore, the Examiner has failed to provide a prima facie case that the claims of Group I and Group II set forth a process, as claimed, that can be used to make another materially different product or a product, as claimed, that can be made by a another materially process.

Accordingly, in view of all the reasons set forth above, the Examiner is respectfully requested to reconsider and withdraw this restriction requirement.

However, to expedite the prosecution of the present application, the Applicants elect, **with traverse**, claims 1-11 and 24-45 as being drawn to Group II, a method for making a semiconductor device. Also, an early indication of allowability is earnestly solicited.

Respectfully submitted,

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